Purpose

This section of the document outlines the correct procedures on the processing and management, ensuring all revenue is completely and accurately identified, recorded and collected for the University.

These procedures apply to staff who are involved in any process of revenue collection.

This Policy does not apply to the governing of Federation University Australia Foundation funds.

Scope

These procedures apply to all staff, at all University locations, who are involved in the administration or management of University revenue.
Procedures

Duties of Authorised Collectors

The primary duty of Authorised Collectors is to accept cash and other money on behalf of the University and to immediately acknowledge the amount by issuing an Official University Receipt.

Monies are only to be acknowledged on Official University Receipt and not on plain paper, paper bearing the University letterhead or blank receipt books such as those obtained from stationers.

Manual receipts issued must be retained by the Cashier in a manner similar to cash until they are returned to the Primary Revenue Collection Point.

A separate cash float must be established for each Revenue Collection Point.

An Authorised Collector must verify the cash float at the beginning of each business day, and at at close of business each evening.

Multiple Collectors may, at the discretion of the Revenue Collection Point Supervisor, share one cash float as a group.

It is the joint responsibility of the group and individual Collectors within that group, to ensure these Procedures and the related Policies are complied with.

Any reference in these Procedures to Authorised Collectors includes groups of Collectors.

Approved Collector of Revenue Nomination/Authorisation

Reconciliation

Cash held must be reconciled by the respective Authorised Collector at the close of each business day. Printouts from point of sale terminals must be used for this reconciliation.

**Daily reconciliations may be delayed until the next business day but must be completed before the start of business on that subsequent day.**

All discrepancies in the reconciliation must be reported to the Revenue Collection Point Manager/Supervisor immediately.

Daily reconciliations must be retained by the Revenue Collection Point Manager/Supervisor for verification by the University auditor or the Finance Section.

Daily reconciliations must be retained by the Revenue Collection Point Manager/Supervisor or the Finance Section for 7 years.

Daily reconciliations cannot be destroyed without the prior approval of the Chief Operating Officer/Chief Financial Officer.

The cash held by Authorised Collectors is subject to random verification at least once a week by the Revenue Collection Point Manager/Supervisor and to surprise audits by Finance Section and the University auditors.

The Revenue Collection Point Manager/Supervisor must countersign the reconciliation completed by the Authorised Collector after verification.

The total of all transactions passing through the Revenue Collection Point must be reconciled as at the close of each business day. If a point of sale terminal issues such printouts these may be used for this reconciliation.

**Under no circumstances are Authorised Collectors to:**

- make payments or transfers on behalf of the University or to subsequently record the transactions in the University's books of account except through Campus Solutions, myFinance or other software approved by the Chief Operating Officer/Chief Financial Officer for use by Revenue Collection Points; and
- Prepare bank deposit slips or to carry out banking duties.
Methods to record revenue collection

All revenue collection points are unique and have different resources available to them. It is a requirement along with the guidance of the Finance Office to develop processes, takings summary forms and reconciliation forms etc that are relevant to their area.

Treatment of Revenue Discrepancies

Authorised Collectors must advise the Revenue Collection Point Manager/Supervisor immediately they become aware of a surplus or deficiency in their cash balance.

The initial investigation of cash discrepancies should be performed by the Authorised Collector under the direction of the Revenue Collection Point Manager/Supervisor.

All cash discrepancies must be documented by the appropriate area on a daily basis and documented with that day's activity.

Any discrepancies relating to Armaguard and greater than $20 or any breach of procedures leading to an discrepancy greater than $20 must be reported to the Associate Director, Financial Services & Student Finance.

Unresolved discrepancies must be referred to the Associate Director, Financial Services & Student Finance.

In all instances the Revenue Collection Reconciliation Discrepancy Report must be completed before the start of business on the business day immediately following the day the discrepancy was identified.

Minimisation of Cash on Hand

To minimise customer inconvenience, providing alternative means of collecting money such as direct credit, EFTPOS, credit card, B-Pay, and the use of the services of Australia Post must be considered.

A complete list of alternative payment methods is maintained by Finance Section together with application details. Each Revenue Collection Point must ensure that the total of cash held in the register at any one time during business hours should not exceed $1,000.

To ensure this limit is not exceeded, Authorised Collectors and the Revenue Collection Point Managers/Supervisors must monitor total cash holdings throughout each business day. Possible excess amounts should be identified as early as possible so that correct safe keeping arrangements can be implemented.

The Chief Operating Officer/Chief Financial Officer on the advice of Associate Director, Financial Services & Student Finance may approve banking on a basis less frequent than daily, only under circumstances where daily banking is not practicable and adequate security of funds exists. Provided that monies shall not remain unbanked for a period exceeding five working days or that the banking of collections does not involve an interruption or a temporary suspension of service to customers.

Manual Receipt Processing

Refer: Manual Receipt Processing Notes

EFTPOS Sales

EFTPOS Use - Administrative Requirements & Procedures

The use of EFTPOS as a means of accepting payment of debts due to the University has been approved by Council (09.08.96), including payment of student fees, student loans and student residential rent (23.06.99).
EFTPOS terminals are to be operated only at official Revenue Collection points of the University.

Official revenue collection points will be determined by the Chief Operating Officer/Chief Financial Officer, Associate Director, Financial Services & Student Finance or their nominated delegate.

Cash out facilities are restricted to a maximum amount of $50.00 in association with a minimum purchase/payment of $5.00.

Individual collection points with EFTPOS facilities may elect not to make cash out facilities available.

Election of a non cash out facility must be reported to Associate Director, Financial Services & Student Finance or their nominated delegate.

The maximum single transaction value available via EFTPOS facilities is $9,999.00.

**EFTPOS Card Types**

The University is authorised to accept payments via EFTPOS terminals utilizing Bankcard, Visa Card, Master Card, American Express (AMEX) at Mt Helen Campus only and Debit Cards issued on all Australian registered banks, Credit Unions, Credit Co-operatives.

**EFTPOS Payment Categories**

Payments via EFTPOS can be made for all debt types due to the University, including, but not limited to, student fees, student loans (HE & TAFE), student residential rental and debtors invoices.

**EFTPOS Terminal Processing Notes**

**EFTPOS & Campus Solutions (CS) Department Receipting**

Revenue collection points with EFTPOS facilities which have Campus Solutions (CS) receipting capability, must reconcile takings (cash, cheque and EFTPOS) to department receipting batch(s) on a daily basis and transfer to a Primary Revenue Collection point or bank cash and cheques on a daily basis.

Revenue collection points with CS receipting must provide reconciliations of cash collected, including EFTPOS activity, on a daily basis to Finance Office – Mt Helen.

The reporting must be in the form of a CS Department Receipt Transaction Summary Report.

This report must be transmitted by facsimile or mailed for each ordinary trading day and transmitted by facsimile for the last trading day of the month.

**EFTPOS & NON Campus Solutions (CS) Department Receipting**

Collections points with EFTPOS facilities which do not have CS Department receipt capabilities must deliver EFTPOS trading details on a daily basis to their Campus primary revenue collection point.

The reporting must be in the form of an official Financial Operations Revenue Collection reconciliation form relating to the collection point. (See your Finance campus contact for these.)

The report must be provided on a daily basis along with any cash and cheques to be banked in relation to the same trading period the EFTPOS covers and include a reconciliation of all receipts taken for the period.
Security Credit/Debit Card Data

Online Payments Data

To be compliant with the Payment Credit Industry (PCI) Data Security Standard (DSS) Procedures the University has identified and specified a requirement to disallow students to create a payment profile and store credit card details in PeopleSoft Campus Solutions. The removal of payment profiles does not distract from the students ability to make credit card payment in PeopleSoft Campus Solutions.

Student credit card details will not be stored in PeopleSoft Campus Solutions.

ANZ eGate Merchant Hosted Gateway

The ANZ eGate Merchant Hosted Gateway allows the student to enter their credit card details and payment amount into PeopleSoft Self Service Electronic Payments. These details are transmitted to an ANZ eGate Payment Server in the background. ANZ eGate connects with the Merchant, i.e. AMEX, VISA or Mastercard and processes the student request for payment successfully or declines the payment and transmits the results back to ANZ eGate.

The ANZ eGate Payment Server transmits the response back to the University server which then displays the result to the student in PeopleSoft Self Service Electronic Payments page. The response tells the student if the credit card payment is successful or declined by the Merchant. The student records the payment details and has the option to make another payment, select another self service link or close the webpage.

The transaction Payment Reference Number is the references number of the credit card transaction processed by ANZ eGate and transmitted back to PeopleSoft Campus Solutions payment result. The credit card transaction number is used as a reference by the student or administrative staff.

As the payment profiles functionality has been removed this disallows a student to save credit card details on their profile, so they will be required to enter their credit card details each time.

Manual Credit/Debit Card Data

Manual credit/debit card information must be completed on either a credit card authorisation form. These can be received via email or fax. Once a manually completed credit card authorisation transaction has been processed and receipted:

1. The credit card authority is dated and the receipt number is recorded on the authority
2. The processed authorities are collated each day and filed in the credit card authority folders which are kept away in a locked filing room.
3. For any payments received via email or fax that are declined – the credit card authorisation paperwork is returned to the relevant school or section to follow up.

Over the Phone Credit/Debit Card Data

Over the Phone Credit/Debit Card Data must be completed on a credit/debit card telephone authorisation form. This form of payment may only be collected by an Approved Collector of revenue with prior authorisation from the Associate Director, Financial Services & Student Finance.

The credit/debit card authority is processed at the time of the call. Card number, amount, expiry date and CVV number are manually entered into eftpos terminal. The transaction is either approved or declined.
Approved transaction receipts are then receipted into the CS receipting function and copies forwarded to the client, no recording of credit/debit card details are kept. Once completed the authorisation is destroyed immediately by being placed into a locked secure confidential destruction bin.

Declined transactions are referred to the client and further action is required as per the common errors and actions for merchants listing. If the transaction continues to decline and the transaction cannot be completed the authorisation is destroyed immediately by being placed into a locked secure confidential destruction bin.

**Foreign Currency & Overseas Transactions**

**Receipting & Depositing Foreign Currency & Overseas Drafts**

Primary and secondary revenue collection points must not receipt through the finance system foreign currency in the form of notes and coins, cheques or drafts at time of receiving. The reason for this is a University receipt must be raised in Australian Dollars (AUD) and at the point of collection this is unknown.

Proceeds of foreign currency will be receipted into the myFinance system from the bank statements once the conversion to AUD has occurred. This process will be performed by the Primary revenue collection point at Mt Helen Finance office.

**Processing Notes Receipting & Depositing Foreign currency**

**Refunds**

For student fee related refunds please refer to the following policies and procedures

- [Refund for Higher Education Domestic Students Policy FN1328](#)
- [Refund for Higher Education Domestic Students Procedure FN1329](#)
- [Higher Education Withdrawal without Financial Penalty in Special Circumstances Guidelines FN1350](#)
- [VET Student Refund Procedure](#)
- [Refund for International Students Policy FN884](#)
- [Refund for International Students Procedure FN885](#)

To refund an overpaid invoice, or any non-student fee related refund the following process takes place.

All requests for refunds must be received in writing and signed by the customer (where and if possible) and at least one staff member (approver - who holds appropriate financial delegation). Supporting documentation and the original receipt must be attached with the reasons for the refund being processed. The documentation must be filed in a manner that allows subsequent retrieval.

Cash refunds should not be provided except in the instance that a refund is done on the same day as the original transaction by the service centre*

*or unless a cash float is held specifically for this purpose.

Any refund to a credit card must (without exception) be processed to the same card number used for the original payment. If this card number is not available the refund is to be processed via cheque. Any exception to this must be approved by Associate Director, Accounting & Systems.

All refunds will be paid to the client whom the receipt was originally made out to unless written consent by the client is given to pay another party.
Bpay and AustPost Billpay

Files are extracted by a nominated Finance Officer they are then processed via the Express Deposit function in myFinance. Each file is created with a unique deposit id generated by the system.

Egate

The ANZ Bank will provide a Credit Card Payment Report that will be downloaded by a nominated Student Finance Administrator each day from the ANZ Bank site.

The reports details will be delivered by the ANZ Bank and reconciled against the University bank account.

University Bank Accounts

Debtors Clearing Bank Account

Funds receipted into the Debtors Clearing account are swept night by the bank into the Disbursements bank account. A nominated Finance Officer then processes via the Express Deposit function in myFinance. Each deposit is created with a unique deposit id made up of alpha and numeric code eg: Mt Helen Debtors Clearing (MDC) and then the date: ddmmyy

Disbursements Bank Account Direct Deposits

Funds receipted directly into the Disbursements bank account. A nominated Finance Officer then processes via the Express Deposit Function in myFinance. Each deposit is created with a system generated receipts batch name/identifier to be overridden with an alpha-numeric batch name, the batch name should be a copy or abbreviation of the bank statement reference

Finance AR receipting received directly into the Disbursements Account (10005)

Funds receipted to Disbursements bank account. A nominated Finance Officer then processes via the Express Deposit function in myFinance. Each deposit is created with a unique receipts batch name/identifier with an alpha-numeric batch name = 10005_ddmmyy

Note: It is very important for the underscore character_ to be used in this referencing as it makes the reference an alpha-numeric reference rather than a numeric reference. If the reference is made to be a numeric reference, then myFinance uses the reference as the starting point to auto generate sequential batch references.

Annual Audit Confirmation

The Associate Director Financial Accounting & Systems will ensure that bank authority letters are signed and submitted promptly upon request from external auditors and the completeness of banks and accounts included the confirmation process is appropriately assured.

Grants

A nominated Accounts Receivable officer forwards any EFT remittance advices, and notification of any monies received in bank account to the Bank Account Reconciliation Officer. An invoice is raised to the Customer eg:
Dishonoured and Rejected Payments

Dishonoured Payments

Letters of dishonoured payments are received from the bank to the Finance Office. A nominated Finance Officer investigates as to who and where the original payment was processed. The officer will process a reversing journal to where the original payment went too. They will then forward a copy of the dishonour notice to the Portfolio/School for follow up so funds can be received.

Rejected EFT Payments

Letters of rejected EFT payments are received from the bank to the Finance Office. A nominated Finance Officer investigates as to who and where the original payment was processed. The officer will process a credit journal to the AP suspense account (7005). They will then forward a copy of the rejection notice to the Portfolio/School for follow up e.g. Payroll to HR, Schools Experience to Finance etc. The Portfolio/School will contact the client and confirm their correct bank details by email, letter etc and raise a new EFT requisition with the correct details for Finance to process.

Loss, Theft & Discrepancies

1. Any loss or problem with missing funds or lost receipts should be advised to your Revenue Collection Supervisor, Chief Operating Officer/CFO or the Associate Director, Financial Services & Student Finance immediately.
2. If a shortfall of funds is the problem a Revenue Discrepancies Report and Journal will be required to satisfy the requirements of the Financial Management Act 1994. Finance Section will help with this.
3. If the problem is a theft of funds then a Police Investigation must be arranged with the nearest Police Station and a Police Investigation Report obtained.
4. The original of the Police report, along with a detailed Internal FedUni report/memo should be forwarded to the Chief Operating Officer/CFO or Associate Director, Financial Services & Student Finance, within 2 days of the occurrence of the loss or discovery of the loss which ever is the sooner.

Securities over Monies

The Revenue Collection Point Supervisor must ensure adequate security is exercised over monies at all times. This covers:
- Securing cash and other monies during the day under the locked control of each Authorised Collector;
- Transferring excess cash during the day prior to banking, to a secure environment under the control of two staff, one of whom may be a Authorised Collector;
- Securing overnight any cash and other monies retained on the premises from theft, robbery or destruction due to fire or other events under the control of two staff one of whom may be a Authorised Collector; and
- The security of staff handling cash and other monies against theft and robbery.

Where the Revenue Collection Point Supervisor is unsure if adequate security is being maintained, direction must be sought from the Finance Section.

To minimise risk to staff in handling cash, staff are to minimise the transport of cash. Outsourcing providers of this service e.g. Armaguard is the preferred option.
### Definitions

<table>
<thead>
<tr>
<th>Terms</th>
<th>Definition</th>
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</thead>
<tbody>
<tr>
<td>Campus</td>
<td>A University campus, University managed Department or other official University location.</td>
</tr>
<tr>
<td><strong>Revenue Collection Point</strong></td>
<td><strong>(assignment of responsibility):</strong> Revenue collected by cashiers at these locations receipt directly into the myStudent Centre or myFinance system. An electronic receipt is produced and revenue is banked by these points.</td>
</tr>
<tr>
<td><strong>Primary Revenue Collection Point</strong></td>
<td>- Mt Helen</td>
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<td></td>
<td>- SMB</td>
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<td></td>
<td>- Arts Academy</td>
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<td></td>
<td>- Horsham</td>
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<td></td>
<td>- Gippsland</td>
</tr>
<tr>
<td><strong>Secondary Revenue Collection Point</strong></td>
<td>Revenue collected by authorised collectors are receipted via the following methods: Point of Sale (POS) System, Cash Register and Manual Receipts.</td>
</tr>
<tr>
<td></td>
<td>Revenue collected by secondary collection point must reconcile banking and provide banking paperwork. Revenue from these points is either collected by Armaguard or delivered to the Finance Office for banking. All reconciliation’s and banking paperwork must be delivered to the Finance office for receipting into a University receipting system.</td>
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<tr>
<td></td>
<td>- Conference &amp; Catering</td>
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<td></td>
<td>- Unisports</td>
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<td></td>
<td>- Library</td>
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<td>- FedUni Living</td>
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<td>- Print Centre</td>
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<td></td>
<td>- Hairdressing &amp; Beauty Skills Centre</td>
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<td>- Food Skills Centre</td>
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<td></td>
<td>- Bookshop</td>
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<td></td>
<td>- Exercise Rehabilitation</td>
</tr>
<tr>
<td></td>
<td>- SMB Gym</td>
</tr>
<tr>
<td></td>
<td>- Wimmera Trade Centre</td>
</tr>
<tr>
<td><strong>Notes and Coin (“Cash”)</strong></td>
<td>Notes and coin are the most liquid of assets and must immediately and at all times be protected against loss.</td>
</tr>
<tr>
<td><strong>Money Orders</strong></td>
<td>Money Orders are financial instruments issued by a bank or other financial institution allowing the individual named on the order to receive a specified amount of cash on demand.</td>
</tr>
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<td>Terms</td>
<td>Definition</td>
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<td>------------------------------------------------</td>
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<tr>
<td>Travellers Cheques</td>
<td>Travellers Cheques are pre-printed, fixed-amount cheques designed to allow the person signing to make an unconditional payment to someone else as a result of having paid the issuer (usually a bank) for that privilege.</td>
</tr>
<tr>
<td>Cheque</td>
<td>The term “cheque” means a written order directing a bank to pay money.</td>
</tr>
<tr>
<td>Drafts</td>
<td>A cheque drawn by one bank against funds deposited into its account at another bank, authorising the second bank to make payment to the individual named in the draft.</td>
</tr>
<tr>
<td>Direct Debits and Direct Deposits (DD)</td>
<td>DD transactions are electronic payment instructions either to debit or credit a deposit account at a participating Financial Institution.</td>
</tr>
<tr>
<td>Wire Transfers</td>
<td>Wire transfer or credit transfer is a method of electronic funds transfer from one person or institution (entity) to another. A wire transfer can be made from one bank account to another bank account or through an office, such as Western Union. Wire transfer systems are intended to provide more individualised transactions than bulk payments.</td>
</tr>
<tr>
<td>Credit and Debit Cards</td>
<td>Credit cards issued by commercial banks and financial institutions under the Visa and MasterCard brands and by independent companies American Express (AMEX) permit University clients to pay for services and goods by drawing against lines of credit granted by the card issuing companies. Signature-based Debit Cards, also issued by financial institutions under the Visa and MasterCard brands, permit University clients to pay for services and goods by drawing against available funds resident in the payer’s chequeing or savings account at the time of the payment. PIN-based Debit Cards issued by financial institutions rely on connectivity to various debit card banking networks. These cards permit University clients to pay for services and goods by drawing against available funds resident in the payer’s chequeing or savings account at the time of the payment.</td>
</tr>
<tr>
<td>Petty Cash</td>
<td>Petty Cash funds are those established for small expenditures that are not required to be processed under normal University purchasing procedures.</td>
</tr>
<tr>
<td>Cash Float</td>
<td>A starting cash amount put into a cash register, at the beginning of the day or week to allow changes to be given to customers</td>
</tr>
<tr>
<td>Electronic Bill Payment Services (Australia Post &amp; Bill Pay)</td>
<td>Online facility provided by some banks or merchants that enables customers to receive and pay bills through a computer, telephone or an Australia Post outlet</td>
</tr>
<tr>
<td>Official University Receipts</td>
<td>Receipts may be produced either manually or electronically. Manual receipts are supplied only by the Finance Section in booklet form and are serial numbered. Electronic receipts are produced at the point of receipt or upon request by Campus Solutions or myFinance receipting systems, Point of sale terminals or cash registers approved by the Chief Operating Officer/CFO.</td>
</tr>
<tr>
<td>University Funds</td>
<td>Are monies received from tuition fees, contracts, grants and consultancies (delivery of) revenues from University services, State and Federal funding, gifts and all other sources of revenue or expense reimbursements, whether restricted or unrestricted as to purpose of use.</td>
</tr>
<tr>
<td>Revenue Collection Point</td>
<td>Any Department or area receiving any forms of revenue</td>
</tr>
</tbody>
</table>
Responsibility

1. The Chief Operating Officer/Chief Financial Officer is responsible for Revenue, Cash and Cash Equivalent Policies and Procedures and also for providing general coordination and assistance to all campuses.

2. The Chief Operating Officer/Chief Financial Officer, Associate Director Financial Accounting and Systems or nominated person is responsible for managing all relationships with organisations that provide banking services to the University. Opening and closing accounts when requested by authorised campus employees and maintaining an inventory of authorised University bank accounts.

3. The Chief Operating Officer/Chief Financial Officer or Associate Director Financial Accounting and Systems provides relevant and appropriate information to insurance carriers concerning University cashiering practices and procedures.

Implementation and Communication

The Revenue, Cash and Cash Equivalent Collection Procedure will be communicated throughout the University via:

1. Announcement on the FedNews website;
2. Recently Approved Documents webpage to alert University-wide community of the approved Policy;
3. Information/Training Sessions; and/or
4. Inclusion in the University online Policy Library:
5. Distribution of e-mails to relevant University Staff and Stakeholders

Forms/Record Keeping

<table>
<thead>
<tr>
<th>Title</th>
<th>Location</th>
<th>Responsible Officer</th>
<th>Minimum Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Armaguard Collection Summary Worksheet</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
</tbody>
</table>

Warning - Uncontrolled when printed! The current version of this document is kept on the FedUni website.
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<th>Minimum Retention Period</th>
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</thead>
<tbody>
<tr>
<td>FedUni Approved Collector of Revenue Nomination Authorisation</td>
<td>Mt Helen</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
<tr>
<td>General CreditCard Voucher</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
<tr>
<td>Manual Receipt Book Request &amp; Issue Record</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
<tr>
<td>Manual Receipt-Cash Register Revenue Collection Reconciliation</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
<tr>
<td>Daily Takings Summary</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
<tr>
<td>mySC Register Balance Sheet</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
</tr>
<tr>
<td>Foreign Currency Deposits</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
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<td>Reconciliation Discrepancy</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
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<td>Safe Custody Transfer</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
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<tr>
<td>Authorisation for Access to ANZ OnLineRemote Banking System</td>
<td>Various</td>
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<td>7 years</td>
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<td>Accounts Receivable Deposit List</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
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<tr>
<td>ANZ Company Account Change Authority</td>
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<td>7 years</td>
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<tr>
<td>CreditCard Refund Request</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>7 years</td>
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<tr>
<td>Credit Card Telephone Authorisation Form</td>
<td>Various</td>
<td>Chief Operating Officer/CFO</td>
<td>Destroyed immediately on completion of transaction</td>
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